

taxes will see the same old IRS—business as usual. Instead of permitting taxpayers to recover up to \$100,000 for negligent collection actions, the taxpayers will continue to fight an uphill and seemingly impossible battle when challenging an IRS ruling.

We all were appalled by some of the IRS practices recently highlighted in Congressional hearings and we all agree there is no place in government for these abuses, yet when given the chance to begin to remedy them, the Senate Leadership refuses to act.

As a cosponsor and supporter of the Taxpayer Bill of Rights and the Taxpayer Bill of Rights II that provided for increased taxpayer protection, I urge the Senate to take the next much needed step and pass the Internal Revenue Service Improvement Act.

In my mind it is outrageous that at the same time we have the Senate refusing to act on the IRS Improvement Act, the majority is attempting to spend \$100 million of taxpayer's money to conduct a poll to find if U.S. taxpayers like the IRS. I can't imagine what new information this will provide. We all know that most Americans don't like the IRS. We all know it is government's most disliked agency. Spending \$100 million to determine whether people like it seems a huge waste of money. This is nothing more than the Republican Majority using hard earned taxpayer dollars for their self-serving political theatrics. Why not make taxpayers give the Majority \$100 million dollars worth of stamps and copying machines to run their 1998 election campaign. Does the Leadership really need to spend an extra \$100 million to find out that most Americans don't like paying taxes.

This is the most outrageous and hypocritical use of taxpayer funds that I have seen in my forty years in politics. Yes, there have been other abuses and scams defrauding the American taxpayer, but none more blatantly political and painfully obvious.

If we want to add \$100 million in federal spending why use it for partisan political purposes to prove what we all already know. Instead let us use this \$100 million for real government such as constructing 1,325 additional federal prison beds or incarcerating 4000 more federal prisoners. Or maybe we could add 725 new border patrol agents or enroll 20,000 more children in headstart. We could also add 55,300 new summer jobs or train 27,600 low income adults. I am sure most of my colleagues hear a constant cry back home for more spending to improve roads and highways, certainly South Carolina could use \$100 million for roads. As I understand, \$100 million would resurface 670 miles of highway. At a time of mounting transportation needs, spending federal funds for an IRS poll seems ridiculous.

Mr. President, let me conclude by stating the obvious. Spending \$100 million of taxpayer money on an IRS poll does not help a single taxpayer. In

short, it is a huge waste of money. If we want to assist taxpayers, if we want real reform, we should pass the IRS Reform bill now. I urge the Majority Leader to free the IRS Reform bill, let the Senate vote and begin providing relief to the American taxpayer.●

#### SHORT TERM EXTENSION OF ISTEA

● Mr. REID. Mr. President, I served on the Committee on Environment and Public Works when the original ISTEA bill was written. I believe ISTEA has been one of the most important, innovative pieces of legislation ever to pass the United States Congress. Our stated goal was to turn over more spending power and authority to the states and localities while maintaining a strong national transportation system.

In the last 6 years we have made great progress and, when we are finally able to pass a bill, I feel confident that ISTEA II will carry us further in the same direction. Until we get to that point, the Congress must pass a short-term measure that ensures that the state programs remain stable while we are finishing work on the reauthorization.

ISTEA made the states partners with the federal government in building and maintaining a strong transportation system. Leaving them in the lurch now would be no way to treat a partner. I believe the Congress needs to pass a short-term extension to ISTEA to ensure continuity in the state programs and to live up to our obligation to the American people to provide a world-class transportation system.

I am delighted that the Senate passed this short term extension by unanimous consent last night, putting aside regional differences over formula funding. I am hopeful that the House will respond quickly and that we will be able to go home knowing that we have done the right thing for the states and the American people.

Senator BOND, the primary author of this approach, takes care of our short term needs and he deserves our praise for developing it and selling it to all of his colleagues while under tremendous time pressures. State programs will continue, but we keep the pressure on ourselves to get the 6 year reauthorization done.

Several of my colleagues have come to the Floor last night to explain how the bill works and I will not repeat their effort. However, I do want to offer high praise to Senator CHAFEE, Senator BOND, Senator BAUCUS, and Senator WARNER for developing a measure that will work and has the support of the Senate.

Additionally, I would like to offer thanks to key members of their staff for their hard work and late hours, not only this week but throughout the year, Kathy Ruffalo of Senator BAUCUS' staff, Dan Corbett of Mr. CHAFEE's staff, and Ann Loomis of Senator WARNER's staff have put in tremendous

hours of hard work this year developing a 6 year reauthorization of ISTEA, a bill that passed the Committee on Environment and Public Works unanimously.

Additionally, Tracy Henke of Senator BOND's staff did top notch work in putting together the Senate's short term extension bill and I am grateful for her efforts.

In particular I want to thank the Chairman and Ranking Member for accommodating my request to include the Federal Lands Highway Programs in the bill. For states, such as mine, that have vast holdings of public lands, the Federal Lands Highways Programs are a vital part of our transportation network.

There are three programs that make up the Federal Lands Highway Program:

Public Lands Highway Program for roads and maintenance on federal lands. Eighty-seven percent of Nevada is federally-owned;

Indian Reservation Roads Program for roads and maintenance on Indian reservations; and

Parkways and Park Highways Program that funds roads and maintenance within National Parks.

These programs serve as a transportation lifeline for the vast rural, federally-owned areas that blanket the Western United States. The federal government has a duty and obligation to build and maintain roads on federal lands. It would be unreasonable for the federal government to ignore the needs of citizens living in these areas.

If the goal of today's action is to keep the state highway programs running until we complete work on the reauthorization of ISTEA, then it is critical that the Federal Lands Highway Program be included.

Nevada has become the most urbanized state in the Union; a higher percentage of our population lives in urban areas than in any other state. Coupled with the dramatic growth Nevada is experiencing, it is difficult for the rural areas to get the attention they need and deserve without these programs. They are an absolutely essential piece of Nevada's state program.

Again, I thank my colleagues for recognizing the unique needs of Nevada and other vast public lands states and for including funding for the Federal Lands Highway Programs in this bill.

We still have a long ways to go in reaching a short-term compromise with the House, but after the Senate's actions last night, I am confident that we will get there.●

#### THE SURFACE TRANSPORTATION EXTENSION ACT OF 1997

● Mr. LAUTENBERG. Mr. President, I rise to comment on S. 1454, the Surface Transportation Extension Act of 1997, which the Senate adopted last night. This bill allows States to obligate funds for six months, to ensure that